United Nations A/RES/64/227

General Assembly

Distr.: General
28 January 2010

Sixty-fourth session
Agenda item 129

Resolution adopted by the General Assembly

[*on the report of the Fifth Committee (A/64/547)*]

64/227. Financial reports and audited financial statements, and reports of the Board of Auditors

The General Assembly,

Recalling its resolutions 52/212 B of 31 March 1998, 57/278 A of 20 December 2002, 60/234 A and B of 23 December 2005 and 30 June 2006, 62/223 A and B of 22 December 2007 and 20 June 2008, and 63/246 A and B of 24 December 2008 and 30 June 2009,

Having considered the financial report and audited financial statements and the report of the Board of Auditors on the voluntary funds administered by the United Nations High Commissioner for Refugees for the year ended 31 December 2008,[1] the note by the Secretary-General transmitting to the General Assembly the letter dated 10 July 2009 from the Chairman of the Board of Auditors transmitting the report of the Board on the implementation of its recommendations relating to the biennium 2006–2007,[2] and the related report of the Advisory Committee on Administrative and Budgetary Questions,[3]

1. *Accepts* the financial report and audited financial statements and the report and audit opinion of the Board of Auditors on the voluntary funds administered by the United Nations High Commissioner for Refugees for the year ended 31 December 2008;[1]

2. *Endorses* the recommendations of the Board of Auditors contained in its report on the voluntary funds administered by the United Nations High Commissioner for Refugees for the year ended 31 December 2008;[4]

3. *Notes* the concerns as contained in the qualified audit opinion of the Board of Auditors on the financial statements of the voluntary funds administered by the United Nations High Commissioner for Refugees for the year ended

---

[1] *Official Records of the General Assembly, Sixty-fourth Session, Supplement No. 5E* (A/64/5/Add.5).

[2] A/64/98.

[3] A/64/469.

[4] *Official Records of the General Assembly, Sixty-fourth Session, Supplement No. 5E* (A/64/5/Add.5), chap. II.

Please recycle

31 December 2008,[5] after its modified opinion on the financial statements for the year ended 31 December 2007,[6] notes also the measures taken by the Office of the United Nations High Commissioner for Refugees to address the seriousness of its financial problems, and encourages the High Commissioner to implement all the recommendations of the Board and to report to the relevant governing bodies on progress made in this regard;

4. *Commends* the Board of Auditors for the quality of its report and the streamlined format thereof;

5. *Takes note* of the note by the Secretary-General transmitting to the General Assembly the letter dated 10 July 2009 from the Chairman of the Board of Auditors transmitting the report of the Board on the implementation of its recommendations relating to the biennium 2006–2007;[2]

6. *Endorses* the conclusions and recommendations contained in the report of the Advisory Committee on Administrative and Budgetary Questions,[3] subject to the provisions of the present resolution;

7. *Commends* the Board of Auditors for its identification of common reasons for the lack of full implementation of the recommendations, as well as good practices in relation to the implementation and follow-up of its reports;

8. *Requests* the Secretary-General and the executive heads of the funds and programmes of the United Nations to ensure full implementation of all the recommendations of the Board of Auditors and the related recommendations of the Advisory Committee on Administrative and Budgetary Questions in a prompt and timely manner and to continue to hold programme managers accountable for the non-implementation of recommendations;

9. *Reiterates its request* to the Secretary-General to provide in his reports on the implementation of the recommendations of the Board of Auditors on the accounts of the United Nations as well as on the financial statements of its funds and programmes a full explanation for the delays in the implementation of the recommendations of the Board, in particular those not yet fully implemented that are two or more years old;

10. *Also reiterates its request* to the Secretary-General to indicate in future reports an expected time frame for the implementation of the recommendations of the Board of Auditors, as well as the priorities, benchmarks and deadlines, and measures to hold office holders accountable;

11. *Takes note* of paragraph 16 of the report of the Advisory Committee on Administrative and Budgetary Questions.

67th plenary meeting
22 December 2009

---

[5] Ibid., chap. III.

[6] Ibid., *Sixty-third Session, Supplement No. 5E* (A/63/5/Add.5), chap. III.